



Janet Napolitano, Governor

J. Elliott Hibbs, Director

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ARIZONA DEPARTMENT OF REVENUE MISSION STATEMENT

To administer tax laws fairly and efficiently for the people of Arizona.

WE'RE ON THE WEB!

The Arizona TaxNews can be viewed on our Internet website:

www.revenue.state.az.us

DEPARTMENT OF REVENUE SAYS CASH BOTH CHECKS

Hundreds of married couples in Arizona have called the Arizona Department of Revenue (DOR) because they have received two refund checks from the state. In most cases, they are for the same amount and appear to be duplicate checks, but they're not. These checks are the first installment ordered in the court settlement of the *Estate of Helen H. Ladewig v. Arizona Department of Revenue*, No. TX97-00075 class action lawsuit.

"If you and your spouse each received a refund check, please cash them both," advised Dan Zemke, DOR spokesperson.

"It's not a mistake, and you are entitled to both since the total refund has been split between spouses. Please read the explanation that came with each check."

The court settlement covers Arizona taxes paid for the years 1986 through 1989. Because Arizona is a community property state and many of the Ladewig claimants changed marital status since 1986, each spouse is being treated as a separate claimant. For years in which married filing jointly returns were filed, one half of the calculated refund amount is being given to

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2004 ARIZONA LEGISLATIVE SUMMARIES

The 2004 Legislative Summary is a brief summary of the tax-related bills that were enacted by the Arizona Legislature and approved by the Governor. Over the next few months, the *Arizona TaxNews* will feature summaries by tax type. This month: Income Tax. The general effective date is **August 25, 2004** unless otherwise stated. Copies of these bills can be downloaded at www.azleg.state.az.us/FinalDisposition.asp or may be requested from the Secretary of State's Office by calling (602) 542-4086.

HB 2040 (Chapter 61) 2004 Tax Corrections Act

HB 2040 makes technical, conforming and clarifying changes to Arizona tax statutes.

- Clarifies thresholds for requiring individuals to file personal income tax returns.
- The income tax credit for dependent day care services had to be claimed by January 1, 1995. Repeals this obsolete credit and removes the reference to this credit under additions to Arizona gross income.

HB 2045 (Chapter 289) Income Tax Credit Review Schedule

HB 2045 is the annual bill to update the income tax credit review schedule based on the recommendations of the Joint Legislative Income Tax Credit Review Committee. Removes the income tax credits that were reviewed in 2003 and adds these credits to the review schedule in 2008.

Repeals the individual and the corporate income tax credit for corrective action costs for underground storage tanks and makes conforming changes.

Amends A.R.S. § 41-1525 and amends

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*****REMINDER*****

FOR NON-EFT TPT FILERS

To avoid a delinquency, postmark your August 2004 TPT return no later than September 27, 2004 or deliver to DOR no later than September 29, 2004.

The Tax Facts—Summary of General Fund Revenues & Individual Income Tax Receipts—are available on the department's website, www.revenue.state.az.us

E-Mail Your Questions

If you have a question that you cannot find the answer to, our Technical Assistance personnel may prove useful to you. We will gladly respond to any e-mail technical tax inquiry. All inquiries will be responded to within two working days.

E-mail your question to:

TaxpayerAssistance@revenue.state.az.us

In the interest of maintaining confidentiality, DOR cannot respond to inquiries that include a Social Security number, FEIN, TPT or W/H number, or other specific taxpayer identifiers.

Department of Revenue Telephone Numbers & Web Addresses

Individual & Corporate Income Tax

..... (602) 255-3381

Toll-free from

area codes 520 and 928..... (800) 352-4090

Transaction Privilege, Use, Withholding Tax, Licensing..... (602) 255-2060

Toll-free from

area codes 520 and 928..... (800) 843-7196

Hearing Impaired TDD User .. (602) 542-4021

Toll-free from

area codes 520 and 928..... (800) 397-0256

To order forms by phone (602) 542-4260

Forms by fax (602) 542-3756

Forms and instructions are also available on our website atwww.revenue.state.az.us

Businesses can now register, file and pay online atwww.AZTaxes.gov

TAX CALENDAR

SEPTEMBER 2004

Due Date		For Period Ending
6	State Holiday—Labor Day	All State Offices Closed
15	Income Tax Returns:	5/31/04
	Form 120: Corporation	
	Form 140: Individual	
	Form 141: Fiduciary	
	Form 165: Partnership	
15	Form 120: Corporation with Automatic Extension	11/30/03
15	Form 120S: S Corporation	6/30/04
15	Form 99: Exempt Organization Annual Information Return	
	Form 99T: Exempt Organization	5/31/04
15	Form 120ES: Estimated Tax Payment, Corporation	
	First Installment	5/31/05
	Second Installment	3/31/05
	Third Installment	12/31/04
	Fourth Installment	9/30/04
20	Form TPT-1: Transaction Privilege Tax: August Monthly Filers	8/31/04
20	Bingo: Financial Reports	8/31/04
20	Luxury Tax: Various Forms	8/31/04
27	EFT Form TPT-1 and Payment: Transaction Privilege Tax: August Monthly Filers	8/31/04

Withholding Tax Payment Information:

If the average amount of Arizona income taxes withheld in the preceding four calendar quarters **exceeds** \$1,500 the employer must make its Arizona withholding payments to the Department of Revenue at the same time as the employer is required to make federal withholding deposits.

If the average amount of Arizona income taxes withheld in the preceding four calendar quarters **does not exceed** \$1,500 the employer must make its Arizona withholding payments to the department on a quarterly basis.

The *Arizona TaxNews* is a publication of the Arizona Department of Revenue. Information contained herein is of a general nature and is not designed to address complex issues in detail. Taxpayers requiring information concerning a specific tax matter should contact the appropriate office. This newsletter is available in an alternative format upon request. Subscription information may be obtained from the Publications Unit at 602-716-6797 or toll free from area codes 520 & 928, 1-877-863-0655.

ARIZONA CRACKS DOWN ON ILLEGAL CIGARETTES

NR04017, August 19, 2004

PHOENIX—Sellers and consumers of untaxed cigarettes in Arizona or on the Web may soon be facing stiff fines and a felony charge.

Starting August 25, Arizona will join a growing number of states cracking down on illegal mail-order and Internet cigarette sales to minors and people who are evading state tobacco tax. The State Legislature and Governor Napolitano enacted new laws and tripled the size of the tobacco tax enforcement staff for the Arizona Department of Revenue (DOR) to help stem the tide of illegal sales.

Online cigarette vendors are a growing segment of the tobacco retailing industry. Studies project that online cigarette purchases will constitute anywhere from 6 to 14 percent of the total U.S. market by 2005. A Fiscal Economics, Inc. estimate pegs state and local government tax revenue losses nationally at \$552.4 million for the 2003 fiscal year when Internet sales were believed to be 2% of total cigarette sales. This would translate to approximately \$12 million lost revenue for Arizona. Arizona currently collects state cigarette tax at a rate of \$1.18 per pack.

State law will now require all Internet and mail-order sellers that ship cigarettes and certain other tobacco products to Arizona consumers to file monthly reports with DOR that list the names, addresses, and purchases of their customers. Sellers will also collect and report data verifying the age of their prospective customers, and certify that they have collected all Arizona taxes owed on purchases. Shippers contracted by sellers to deliver

the cigarettes to consumers will also be required to verify the identity and age of whoever signs for the deliveries.

Sellers and shippers face substantial penalties for evading the new laws, including criminal felony prosecution and fines as great as \$5,000 or 5 times the price of the cigarettes purchased. All illegally shipped cigarettes are subject to seizure and will be forfeited to the state.

Arizona consumers can face the same penalties as sellers and delivery services for purchasing illegal cigarettes and will be liable for tax and any applicable interest and penalties, which could include a fine of 5 times the price of the cigarettes purchased. Minors that violate the law are still liable for the monetary penalties but charged with only a petty offense.

Aside from blocking illegal cigarettes from out-of-state sources, DOR's tobacco enforcement staff is ferreting out unsavory local sellers. Sandra Schwartz, the agency's Criminal and Civil Investigations Administrator, reports that about 57,360 illegal cigarettes have been seized so far in the first half of August, most of which consists of counterfeit, off-brand, and untaxed products.

In addition to increased enforcement efforts, DOR is also launching a "Check the Pack" public awareness campaign that targets Arizona consumers. The advertisement reminds cigarette buyers to check the wrappers on their cigarette packs for Arizona tax stamps, which show that tax has been paid.

More information on the new laws is available on DOR's website, www.revenue.state.az.us.

NORTH VALLEY OFFICE CLOSURE

The North Valley Office located at 2902 W Agua Fria Freeway, Suite 1020, Phoenix AZ, permanently closed on August 31, 2004. If you need further assistance, please visit our website at www.revenue.state.az.us, call one of the telephone numbers listed on the back of this page, or visit the main office (1600 W Monroe, Phoenix) or one of the satellite offices: 3191 N Washington, Chandler or 400 W Congress, Tucson. Please drop off your payment at our main office, or submit electronically at www.AZTaxes.gov.

NEW RULINGS & PROCEDURE ISSUED

New rulings and a procedure were recently issued by the department. They can be found on the department's website, www.revenue.state.az.us

- Arizona Estate Tax Ruling, ETR 04-1, When Does the Amount of Arizona Estate Tax Determined to be Due Become Final for Purposes of A.R.S. §§ 42-1114, 42-1201, and 42-2066 When the Arizona Estate Tax is Paid in Installments
- Arizona General Tax Ruling, GTR 04-1, When Does the Amount of Taxes Determined to be Due Become Final for Purposes of A.R.S. §§ 42-1114, 42-1201, and 42-2066 (**SUPERSEDES GTR 94-5**)
- Arizona Transaction Privilege Tax Procedure, TPP 04-1, Procedure for Requesting Refunds Under Laws 2004, Chapter 242, 46th Legislature, Second Regular Session

2004 Legislation

(Continued from page 1)

A.R.S. §§ 43-1074 and 43-1161 to allow enterprise zone credits at a zone location unless more than ten percent of the business at the zone location consists of retail sales of tangible personal property.

Amends A.R.S. § 41-1525 and amends A.R.S. §§ 43-1074 and 43-1161 to provide that taxpayers may claim second and third year credits for taxable year 2002 and third year credits for taxable year 2003 when the first year credit was claimed on an amended return if the qualified employment positions were created prior to January 1, 2002 and certified to the Department of Commerce.

Sections 41-1525, 43-1074 and 43-1161, Arizona Revised Statutes, as amended by this act, apply retroactively to taxable years beginning from and after December 31, 2003.

HB 2549 (Chapter 326)

Healthy Forests; Tax Credits

An emergency measure that allows a Healthy Forest Enterprise Assistance Program to be established and provides transaction privilege (TPT), use and income tax incentives for qualified businesses until 2014 and allows the state to contract for electrical energy produced from biomass resources. The bill also authorizes cities, towns and counties to adopt and periodically revise an urban-wildland interface code, makes the State Forester a position separate from the State Land Commissioner, establishes the State Urban-Wildland Fire Safety Committee and requires that the State Forester identify pilot programs to promote forest health.

This act is an emergency measure that is necessary to preserve the public peace, health or safety and is operative immediately as provided by law.

Approved By The Governor June 3, 2004.

SB 1003 (Chapter 214)

Income Tax Exemption; Stillborn Children

SB 1003 provides that a taxpayer is allowed an income tax exemption of \$2,300 for each birth for which a certificate of birth resulting in stillbirth has been issued from the Arizona Department of Health Services if the child otherwise would have been a member of the taxpayer's household. The taxpayer may claim the exemption in the year in which the stillbirth occurred. This act applies retroactively to taxable years beginning from and after December 31, 2003.

SB 1389 (Chapter 196)

Internal Revenue Code; Partial Conformity

SB 1389 is the annual bill to make conforming changes to the state income tax code to correspond with the federal changes to the Internal Revenue Code. The bill:

1. Conforms to the internal revenue code including

retroactive conformity to the effective dates of all provisions of the Jobs and Growth Tax Relief Reconciliation Act of 2003, the Military Family Tax Relief Act of 2003, and the Medicare Prescription Drug, Improvement, and Modernization Act of 2003.

2. Suspends the statute of limitations to allow taxpayers to claim refunds resulting from retroactive conformity to the provisions of the Military Family Tax Relief Act of 2003. For federal income tax purposes, P.L. 108-121 amended I.R.C. § 121 to allow an election for military and Foreign Service personnel to ignore the time spent on extended duty (up to 10 years) in order to meet the two-out-of-five year requirement needed to exclude gain on the sale of personal residences. The federal provision is effective for sales or exchanges after May 6, 1997 and provides a one-year period (beginning on the date of enactment) for taxpayers to claim refunds as a result of this provision that are otherwise barred by the statute of limitations. Under the Arizona conformity bill, taxpayers may also file an amended Arizona return at any time before the close of the one-year period beginning on November 11, 2003.
3. Requires an add-back of the federal section 179 expense deducted in excess of twenty-five thousand dollars but allows it to be subtracted ratably over a five-year period. Therefore, all taxpayers that deducted I.R.C. § 179 expenses in excess of \$25,000 will have to file an amended Arizona income tax return to add the amount in excess of \$25,000 to Arizona gross income and to take a subtraction for 1/5 of the amount in excess of \$25,000.
4. Requires all taxpayers to add the amount of depreciation allowed under I.R.C. § 167(a). The bill also requires taxpayers to compute depreciation for Arizona purposes as if bonus depreciation had not been elected for federal purposes. Therefore, all taxpayers that claim depreciation on the federal return must add that depreciation to Arizona gross income on the Arizona return and then take a subtraction for the allowable amount. This provision is retroactive and applies retroactively to taxable years beginning from and after December 31, 1999. The 2004 income tax returns will be modified to accommodate this adjustment. However, for taxable years prior to 2004, this provision will really affect taxpayers that depreciated luxury autos. This amendment will allow taxpayers to depreciate luxury autos for which the taxpayer has claimed federal bonus depreciation using the same depreciation rate that

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UNCLAIMED PROPERTY HOLDER COMPLIANCE INITIATIVE

In an effort to promote compliance with Arizona Revised Statutes which relate to unclaimed property, the Unclaimed Property Holder Compliance Unit has implemented a new user-friendly holder compliance initiative. The initiative, which began prior to the end of the last fiscal year, is designed to promote awareness of unclaimed property reporting requirements and increase knowledge of the various types of unclaimed property.

Selected businesses that are likely to hold unclaimed property are being sent participation letters from the Holder Compliance Unit along with the State of Arizona Publication 601, Unclaimed Property Reports. This publication contains the report forms, property checklists, and instructions for completing the reports and filing instructions. The letter also offers an alternative to an official audit. The

businesses are offered an opportunity to do a "self-audit" or review with or without assistance from the holder compliance auditors. There is a second incentive to use this program. Each holder who does a self audit receives a waiver of all penalties, up to \$5000 plus 25% of property reported, and interest, 18 % per year, and past due reports will be considered timely filed.

The success of this initiative has been much greater than expected. Last year, 119 holders were brought into compliance and 20 more within the first month of this fiscal year. Holders who have not received a letter and want to take advantage of this initiative may contact the Holder Compliance Unit at 602-716-6034 for additional information.

Ladewig Case

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each spouse. Nearly 450,000 checks totaling roughly \$125 million are being mailed by August 20. These checks are 50% of the amount owed to claimants in accordance with the settlement agreement approved by the court. Additional installments will be mailed in July of 2005 and 2006.

If the refund has been issued in the name of a deceased claimant, a Form 131, Claim for Refund on Behalf of Deceased Taxpayer, is required to have the refund reissued in a different name. Form 131 is available on the DOR Internet website, www.revenue.state.az.us, or it can be requested by calling the Ladewig information number, (602) 542-0700.

2004 Legislation

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would have been allowed if the taxpayer had not claimed bonus depreciation. These taxpayers will be able to amend a prior year return to make this adjustment, or as an alternative, the taxpayer may elect to recognize the entire cumulative effect of the retroactive change on the tax return for the first taxable year ending on or after December 31, 2003 instead of recognizing the changes on those prior year returns.

5. Allows taxpayers to claim a subtraction to reflect the difference in federal and state basis of bonus depreciation property when that property is sold. This provision is retroactive and applies

retroactively to taxable years beginning from and after December 31, 1999. A taxpayer may file an amended return to make this adjustment for a prior year, or as an alternative, the taxpayer may elect to recognize the entire cumulative effect of the retroactive change on the tax return for the first taxable year ending on or after December 31, 2003 instead of recognizing the changes on those prior year returns.

This act is an emergency measure that is necessary to preserve the public peace, health or safety and is operative immediately as provided by law. Approved By The Governor May 5, 2004.

IRS REISSUES CONSUMER WARNING ON IDENTITY THEFT SCHEME

IR-2004-104, August 3, 2004

WASHINGTON – The Internal Revenue Service has renewed its warning about a fraudulent scheme targeting non-resident aliens who have income from a United States source. The IRS has seen signs the scheme is spreading in the Caribbean area.

Caribbean countries in which this scheme has surfaced include Barbados, Puerto Rico, Tobago, Trinidad and the Turks & Caicos Islands. Earlier this year, the scheme appeared in South America and Europe.

The scheme uses fictitious IRS correspondence and an altered IRS form in an attempt to trick the foreign persons into disclosing their personal and financial data. The information fraudulently obtained is then used to steal the taxpayer's identity and financial assets. The practice is called "phishing" for information.

"'Phishing' in Caribbean waters for valuable information from potential victims is an old scam in a new place," said IRS Commissioner Mark W. Everson. "Taxpayers should be wary of strangers trying to obtain sensitive personal information, whether it's in person, over the phone, through the mail or over the Internet."

Generally, identity thieves use someone's personal data to steal his or her financial accounts, run up charges on the victim's existing credit cards, apply for new loans, credit cards, services or benefits in the victim's name and even file fraudulent tax returns.

In this particular scam, an altered IRS Form W-8BEN, "Certificate of Foreign Status of Beneficial Owner for United States Tax Withholding," is sent with correspondence purportedly from the IRS to non-resident aliens who have invested in U.S. property, such as securities or bonds, and therefore have U.S.-sourced income. The correspondence claims that the recipient will be taxed at the maximum rate unless the requested personal and financial data is entered onto the form and the form is faxed to the phone number contained in the correspondence.

The correspondence's threat is baseless. In reality, the rate at which a non-resident alien pays tax to the U.S. depends on the terms of the tax treaty the U.S. has with the foreign person's country.

There are about 2.5 million non-resident aliens who receive U.S.-sourced income, based on the number of Forms 1042-S that were issued last year. The 1042-S is used to report the amount of U.S. income a non-resident alien earned in that year and the taxes that were withheld.

The phony W-8BEN form asks the recipient for detailed personal and financial information, such as:

- Date of birth
- Social Security number
- Passport number
- Bank name
- Account number, type and date opened
- E-mail address
- Profession
- Day-time phone number
- How often the recipient visits the U.S.
- Information on the recipient's spouse, children and parents

There is a legitimate IRS Form W-8BEN, which is used to establish the non-resident alien's foreign status and to determine whether the foreign person is subject to withholding of taxes. However, the genuine IRS Form W-8BEN does not ask for any of the personal information above, except, in some cases, for a Social Security or IRS-generated Taxpayer Identification Number.

In addition, genuine Forms W-8BEN are sent to the recipients by their financial institution, not by the IRS. The financial institution — whether bank, brokerage firm, insurance company or other — acts as the non-resident alien's withholding agent for any income subject to U.S. income tax that the foreign person received from a U.S. source. The W-8BEN is used by the financial institution to establish the appropriate tax withholding or to determine whether their customers meet the criteria for remaining exempt from tax reporting requirements.

The real Form W-8BEN can be found on the IRS's Web site at www.irs.gov in the "Forms and Publications" section.

The Treasury Inspector General for Tax Administration investigates a wide variety of offenses, including identity theft related to tax administration. TIGTA has already received a number of complaints from targets of this scheme and has opened an investigation. Non-resident aliens who have received a fraudulent letter and form should report this to TIGTA by calling the toll-free fraud referral hotline at 1-800-366-4484, faxing a complaint to 202-927-7018 or writing to the TIGTA Hotline, P.O. Box 589, Ben Franklin Station, Washington, D.C. 20044-0589. TIGTA's Web site is located at www.ustreas.gov/tigta.

ROC SMALL BUSINESS ADVOCATE ASSISTS WITH PAPERWORK AND REQUIREMENTS

Are you an owner of a small contracting business? Then you know what it's like to juggle paperwork, employees, customers, tax reporting, and a multitude of other responsibilities.

Recognizing this, the Arizona Registrar of Contractors (ROC) has stepped up efforts to help contractors through the licensing process. The ROC's new Small Business Advocate program, located in Phoenix and Tucson, offers one-on-one assistance and instructional classes.

Starting a business or ensuring that your existing construction or home repair business is properly licensed can be a daunting task. To help small business contractors through the licensing process, the ROC is committed to working with them to ensure that all requirements are understood and met so they can get their businesses up and running. The ROC invites all aspiring and existing small business contractors to take advantage of the Small Business Advocate program. To help time-strapped small business owners, the program

provides one-on-one assistance to licensing applicants to ensure that the application is accurate and complete in a timely manner.

In addition to personalized assistance, the ROC Small Business Advocate provides instructional classes that explain licensing requirements, forms and the overall process. The instructional classes provide information on how to fill out the application thoroughly, what documentation is necessary for the application, and how to locate sources for the necessary documents. The seminars demonstrate how to compile all of the information in the application package.

Make your application or renewal process as worry-free as possible -- contact the Small Business Advocate at 602-542-1525, ext. 7655, or send e-mail to rocsba@roc1.rc.state.az.us, for questions and assistance about the ROC's contractor licensing process.

SEPTEMBER WORKSHOPS

For a complete listing of workshops or more information, please call 602-716-7810 or email [Community Outreach & Education at seminars@revenue.state.az.us](mailto:CommunityOutreach&Education@revenue.state.az.us)
All classes cost \$15 per person.

Retail Workshops

This workshop is designed to help you understand the Retail Classification under the Transaction Privilege Tax that is imposed in our state.

Chandler—September 16, 8:30 am – noon
Department of Revenue, 3191 N Washington

Chandler—September 29, 8:30 am – noon
Department of Revenue, 3191 N Washington

Glendale—September 21, 8:30 am—noon,
Quality Inn, 5511 W Bell Rd.

Phoenix—September 7, 8:30 am—noon, AZ Small
Business Association, 4130 E Van Buren, Ste. 150

Phoenix—September 8, 8:30 am—noon,
Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—September 20, 8:30 am—noon,
Industrial Commission, 800 W Washington

Scottsdale—September 8, 8:30 am—noon,
Comfort Inn, 7350 E Gold Dust

Sierra Vista—September 22, 1:30—5 pm,
Cochise College, 901 N Columbo, Room 313

Tucson—September 8, 8:30 am—noon,
Arizona Gov't Office, 400 W Congress, Rm. 5

Tucson—September 28, 8:30 am—noon,
Arizona Gov't Office, 400 W Congress, Rm. 5

Construction Industry Workshops

This workshop is designed to assist those in the construction industry understand the transaction privilege tax requirements.

Chandler—September 15, 8:30 am – noon,
Department of Revenue, 3191 N Washington

Chandler—September 28, 8:30 am – noon,
Department of Revenue, 3191 N Washington

Glendale—September 22, 8:30 am—noon,
Quality Inn, 5511 W Bell Rd.

Phoenix—September 9, 8:30 am—noon,
Windsor Palms, 2990 W Thunderbird Rd.

Phoenix—September 20, 1:30—5 pm, Industrial
Commission, 800 W Washington

Phoenix—September 28, 8:30 am—noon, Dept. of
Revenue, 1600 W Monroe, B1 conference room

Scottsdale—September 9, 8:30 am—noon,
Comfort Inn, 7350 E Gold Dust

Sierra Vista—September 23, 8:30 am—noon,
Cochise College, 901 N Columbo, Rm. 313

Tucson—September 7, 8:30 am—noon,
Arizona Gov't Office, 400 W Congress, Rm. 5

Tucson—September 29, 8:30 am—noon,
Arizona Gov't Office, 400 W Congress, Rm. 5



2004 ARIZONA TAXTALK

Due to Popular Request...

Tax Talk 2004 will be one full day and up to 9 hours of continuing professional education (CPE) credit. You will receive a wide variety of tax updates and general tax knowledge from informative presenters. This conference is a result of partnering initiatives with Arizona Forum for the Improvement of Taxation (AFIT), the Arizona Department of Revenue, and the Internal Revenue Service. The cost of this conference will be \$95 per person which includes continental breakfast, lunch and afternoon snacks, all handouts, Arizona Booklet X & the department's tax forms CD.

Dates scheduled are:

- December 6 - Sheraton Phoenix Airport, 1600 S 52nd St., Tempe.
- December 8 - Pueblo Inn, 350 S Freeway, Tucson.
- December 10 - Glendale Civic Center, 5750 W Glenn Dr., Glendale 85301.

More information will be available soon. Please check the website at www.revenue.state.az.us/seminars.htm, email at seminars@revenue.state.az.us or call 602-716-7810 or toll free from area codes 520 & 928, 1-877-863-0655 for registration information.